



Dkt. 2710/73568

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Masanori OGAWA et al.

Serial No. : 10/518,745

Group Art Unit 1772

Filed : December 9, 2004

Examiner D.J. Loney

For : MASKING MATERIAL

FIRST AMENDMENT AFTER FINAL REJECTION

1185 Avenue of the Americas
New York, NY 10036
November 26, 2007

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the final Office Action dated August 22, 2007,
please amend the above-identified application as follows:

Amendments to the claims are reflected in the listing of
claims that begins on page 2 of this paper.

Remarks begin on page 4 of this paper.